

County of San Diego  
Revised: March 3, 2000  
Reviewed: Spring 2003

**ASSISTANT PERFORMANCE AUDITOR**  
**ASSOCIATE PERFORMANCE AUDITOR**  
**SENIOR PERFORMANCE AUDITOR**

**Class No. 002555**  
**Class No. 002556**  
**Class No. 002557**

**DEFINITION:**

To perform performance audits, benchmark comparisons, and process improvement studies of county departments and special districts, prepare reports on findings, and make recommendations, and to perform related work.

**DISTINGUISHING CHARACTERISTICS:**

The Performance Auditor series is a professional auditor series allocated only to the Department of the Auditor and Controller. Performance Auditors are responsible for conducting performance audits, benchmark comparisons and process improvement/re-engineering studies of county departments and special districts, prepare reports on findings, and make recommendations to county executives. The Performance Auditor class series differs from the Finance Auditor series in that the latter are responsible for auditing the finances and verifying accountability for the various functions and programs within a department; while the former are responsible for auditing the processes associated with those functions and programs within a department.

**Assistant Performance Auditor:** This is the entry-level class. Under immediate supervision, this class assists with performance audits, benchmark comparisons and process improvement studies of county departments and special districts. As incumbents gain experience they are given work of greater difficulty with less direct supervision.

**Associate Performance Auditor:** This is the journey-level class. Under general supervision, this class is responsible for the most difficult and complex performance audits, for conducting multiple audits at a time, and auditing projects from inception to completion.

**Senior Performance Auditor:** This is the lead-level class. Under direction, this class plans, leads and conducts difficult and complex performance audits and studies of county departments, functions, and programs. This class differs from the next higher class, Performance Audits Manager, in that the latter is a section chief responsible for audit activities of multiple units.

**EXAMPLES OF DUTIES:**

Audits functions and activities of county departments and programs to determine efficiency and effectiveness; participates in the preparation of audit programs; collects and analyzes evidentiary data; prepares written reports on findings and makes recommendations; conducts oral and visual presentations; analyzes and reviews policies and procedures related to management and the operation of county departments; prepares time budgets; testifies on specific performance audit matters to boards and committees; ensures completeness and quality of work to adhere to performance audit standards.

Senior Performance Auditor (All of the duties listed above plus):

Leads a team of performance auditors on highly complex audits; provides technical guidance and training to subordinate auditors and staff; trains, assigns, supervises and evaluates subordinate staff; prepares performance audit projects and programs; assigns performance audit segments; identifies potential performance audit areas and participates in periodic audit planning meetings; monitors audit progress; plans and directs audit surveys; makes presentations of audit findings to executive management; controls audit budget of assigned projects.

**MINIMUM QUALIFICATIONS:**

Knowledge Level: T = Thorough; G = General; -- = Not Applicable  
Classification Level: ASST = Assistant Performance Auditor  
ASSOC = Associate Performance Auditor  
SR = Senior Performance Auditor

**Knowledge of:**

<b><u>ASST</u></b>	<b><u>ASSOC</u></b>	<b><u>SR</u></b>	
T	T	T	Professional auditing standards recognized by the Institute of Internal Auditors.
T	T	T	Program evaluation processes and methods.
G	T	T	Benchmarking techniques.
G	T	T	Management principles and practices applicable to government functions, programs, and processes.
G	T	T	Process improvement methodologies.
G	G	T	Performance audit methodologies.
G	G	T	Project management and quality assurance techniques.
--	G	T	Policy/procedure formulation and implementation.
--	--	G	General Management System in principle and in practice.

**Skills and Abilities to:**

- Communicate effectively, both orally and in writing, to present technical information to a wide variety of individuals and groups.
- Establish and maintain effective working relationships with departments, special districts, and independent agencies.
- Interpret and apply legal and administrative codes to audit matters.
- Prepare clear and concise reports for executive management, public officials, investigative bodies, and the general public.

Senior Performance Auditor (in addition to the above):

- Lead a team in highly complex auditing projects.
- Plan, direct, and coordinate multiple audit projects.
- Supervise, train, motivate, and evaluate subordinates.
- Manage timelines for specific projects.

**EDUCATION/EXPERIENCE:**

Education, training, and/or experience, which would likely demonstrate the knowledge and/or skills, stated above. Examples of such education/experience are: a bachelor's degree in finance, business, public administration, political science or closely related field, AND,

**Note:** A graduate degree in the disciplines described above may substitute for an additional year of experience.

**Assistant Performance Auditor:**

One (1) year of performance, contract, or information systems audit experience.

**Associate Performance Auditor:**

1. Two (2) years of performance, contract, or information systems audit experience; OR,
2. One (1) year of experience as an Assistant Performance Auditor in the County of San Diego.

**Senior Performance Auditor:**

1. Five (5) years of performance, contract, or information systems audit experience; OR,
2. Two (2) years of experience as an Associate Performance Auditor in the County of San Diego.

**SPECIAL NOTES, LICENSES, OR REQUIREMENTS:**

**License:**

A valid California Class C driver's license is required at time of appointment or the ability to arrange transportation for field travel. Employees in this class may be required to use their own personal vehicle.

**Probationary Period:**

Incumbents appointed to permanent positions in this class shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).